

266th FINANCE COMMAND FY 06 BASIS FOR ASSURANCE

1. 266TH Finance Command emphasizes to every manager the GAO Standards (revised 1999) and how to apply the standards in day-to-day operations.
2. Assessable unit managers understand their responsibilities for use of HQDA management control evaluations or acceptable alternative reviews for testing and evaluating the 266th Finance Command MCP. It is also vital these managers understand why and how to test the controls during formal use of the evaluations and that they indicate support for their actions in the "Remarks" block of the Management Control Evaluation Certification Statement (DA Form 11-2-R, revised November 2002). The completed Certification Statement is then reviewed and signed by the assessable unit manager.
3. The Management Control Plan is an effective mechanism for getting out the word and ensuring compliance with management control responsibilities, as well as recording, tracking and annually considering all applicable material weaknesses. Special attention must be addressed to accomplishing required evaluations at least once in a five-year period. Each command develops its own schedule.
4. Military and civilian managers who meet the criteria outlined in paragraph 2-10 of AR 11-2 have explicit management control responsibilities in their performance standards.
5. 266th Finance Command Quality Assurance/Improvement (QA/I) program of reviews and inspections ensure compliance with policies and established procedures for management controls.
6. Management control deficiencies in material weaknesses are retested before reporting the problem as corrected.
7. Any managers who do not understand the process are quickly provided orientation or training. The process is relatively easy to understand, implement and sustain and any absence of basic familiarity could reflect on senior management support for the process.